

Audit Universe Created for 2018/19

	<u>Last Audit</u>	Next Audit	Prev Priority	Prev Days Budgeted	Previous Days Actual	Proposed New Budget	New Priority
A List - Medium / High Risk Areas							
Community Care Resources	2015/16		H	40	112	60	H
Children's Resources/Children & Families	2015/16		H	40	70	60	H
Schools	2016/17		H	110	109	110	H
Hostel	2011/12	2018/19	M	15	13	15	M
Sports & Leisure	2014/15		M	40	31	30	M
Youth Services	2014/15		M	25	20	20	M
Accountancy including Treasury	2012/13		M	65	60	60	M
Revenues - Recovery	2013/14	2018/19	M			10	M
Revenues - Cashiers & Sales Ledger	2013/14		M	35	30	20	M
Payroll & Pensions	2017/18		H	40	40	40	M
Payments	2013/14		M	28	25	25	M
Housing Benefits	2014/15		H			20	M
Housing Rents	2014/15	2018/19	H	30	30	10	M
Local Taxation	2014/15	2018/19	H	35	21	25	M
Asset & Properties	2015/16		M	20	25	25	M
Risk Management	2010/11 (review 15/16)		M	50	51	15	M
Insurance	2010/11	2018/19	M			10	M
Human Resource Management	2012/13	2018/19	M	50	40	40	M
Safety	2010/11	2018/19	M			10	H
Procurement	2013/14 (contract reviews 17/18)		M	25	25	25	M
Legal	2013/14		M	20	24	24	M
Development Management	2015/16		M	15	19	20	M
Building Standards	2016/17		M	15	15	15	M
Transport Planning	2016/17		M	30	49	30	H

Train Shetland - Short Courses	2017/18		M	20	22	20	M
Housing	2016/17		M	50	45	50	M
Adult Learning	2012/13		M	20	20	20	M
Economic Development	2014/15		M	60	30	30	M
Shetland College	2014/15		M	22	32	30	H
Building Services	2015/16		M	60	71	60	M
Roads including Scord Quarry	2012/13	2018/19	M	80	75	70	M
Fleet Management Unit	2013/14		M	25	41	40	M
Ferry Operations	2017/18		H	50	47	50	H
Tingwall Airport	2013/14		M	20	22	20	M
Ports & Harbours	2013/14		H	75	74	75	H
Trading Standards	2014/15		M	10	10	10	M
Environmental Health	2014/15		M	25	25	25	M
Waste, Cleaning & Burial Grounds	2014/15		M	70	53	50	M
				1315		1269	
Annual Reviews							
LEADER / AXIS				15	13	15	
Credits / HARDSHIP				12	13	12	
Disciplinary & Other Investigations				120		30	
Performance Indicators						5	
				1462		1326	

Corporate Audits								
1	Preventing Illegal Working	2015/16			10	14	10	H
2	Overtime	2015/16			10	8	10	H
3	Expenses – Employees	2015/16			10	10	10	H
4	Vehicle Usage Policy	2015/16			15	11	15	M
5	Credit Cards	2015/16			10	16	10	H
6	Cash Security/Petty Cash - Now ongoing throughout year	2011/12			5		10	
7	Self Directed Support	2015/16	2018/19		30		15	M

8	Contractual Agreements with Individuals / IR35	2015/16	2018/19		3		10	H
9	Specific Capital Project	2016/17			20	15	20	H
10	Voluntary Severance	2015/16			5		5	H
11	SIC NFI Arrangements	2016/17			5		5	M
12	Valuation Joint Board	New			10		10	M
13	Revenue Security (Buses) & Ferries	2015/16					20	H
14	Risk Management Review	2015/16					5	
15	Health & Social Care Integration	2015/16					10	
16	Flexible Relocation Policy	2010/11						
17	Recruitment	2016/17			25	26	25	M
18	Flexi Time / Annual Leave / TOIL	2011/12	2018/19		30	6	20	M
19	Maximising Attendance (to include ill health retirement next time)	2017/18			20	38	20	M
20	Personal Development Plans	2012/13			30	20	10	M
21	Mobile Telephone Bill Payments	2012/13						
22	Driver Development Training / Driver Insurance	2013/14			15	21	20	L
23	Asset Register	2013/14			10	7	10	M
24	Corporate Improvement - BV Preparation	2013/14						
25	Travel Policy	2014/15			20	15	15	M
26	Disclosure/PVG	2014/15			10	12	10	H
27	Community Care Banked Hours	2014/15						
28	Purchasing / Invoice Payments	2014/15			25	39	30	H
29	Sales Invoices	2016/17			20	24	20	M
30	Members Allowances & Expenses	2014/15			20	10	15	H
31	Contracts	2017/18			35	34	35	H
32	Hansel / Comfort Funds	2016/17			10	9	10	H
33	Capital Expenditure	New Corporate					10	H
34	Disaster Recovery & Business Continuity	New Corporate	2018/19				20	H
35	Grant Schemes	2017/18					25	M
36	Scottish Welfare Fund	2017/18			3	3.5	3	M
37	Data Protection & Retention & Destruction – (to be developed to include information classification and information security)	Now to be carried out in 2018/19	2018/19		30		30	H

38	Risk Assessment	2017/18			30	34	30	H
39	Lair Reservation System	2017/18			10	5	5	M
40	Telematics	2017/18					30	M
41	i-phones / i-pads	New	2018/19				10	M
42	Temporary Higher Duties Policy	New	2019/20				10	M
43	Early Retirement and Redundancy Scheme	New					10	M
44	Plant & Vehicles (legal / H & S reqs)	New					10	H
45	Career Grades	New					10	M
	<u>ICT Reviews</u>							
	Audit Logs	2013/14			10	8	10	M
	Back Up Systems	2017/18			20	10	10	H
	Encryption and media handling	2011/12					10	M
	HR 21	2014/15			18	5	5	M
	ICT Security Policy & Strategy	from ICT Service Audit					5	M
	ICT SLA's with third parties	from ICT Service Audit	2018/19				10	M
	ICT Stock & Inventory Management	2017/18			10	10	10	H
	IT Related Business Continuity & Disaster Recovery	2017/18			5	5	5	M
	IT Related Risk Management	2015/16			20	16	15	L
	Capacity Management	New					10	M
	Change Management	2013/14	2018/19				10	M
	Key Fob Security/PAC Secure net	2014/15			5	5	5	M
	Network Security	2015/16			25	16	20	H
	Payment Card Industry	2015/16			5	5	5	H
	Physical & Environmental Security	2016/17			10	6	10	H
	Project Management	from ICT Service Audit					15	M
	Project Post Implementation Reviews	2014/15			18	12	10	M
	Service Desk Incident Problem Management	2016/17			10	6	10	M
	Software Asset Management/Media Handling / Systems Catalogue	2011/12			30	25	25	M
	Webroster (used as Payroll System)	2010/11			20	20	20	L

Systems Access							
Network Access	2017/18			5	4.75	5	
Semis	2016/17			5		5	
Servitor	2015/16			2		5	
Talis	2008/09			2		2	
Swift	2015/16			2		2	
Flare	2011/12			2		2	
Integra	2012/13			2		2	
Chris	2012/13			2		2	
Benefactor	2012/13			2		2	
Chris 21	2012/13			2		2	
Axis Cash Receipting (ACR)	2013/14			2		2	
Axis Income Management (AIM)	2013/14			2		2	
Amos	2013/14			2		2	
Capita Open House System	2016/17			2		2	
Civica Open Revenues	2014/15			2		2	
Uniform	2015/16			2		2	
Covalent now Pentana	2015/16			2		2	
PacSecureNet	2014/15			2		2	

Low Risk Areas – B List	Reason						
Emergency Planning Service	Covered under Corporate DR/BC						
Executive Office	Covered under Expenses, Travel etc						
Contract Compliance	Now Procurement	2013/14					
Train Shetland Vocational Training	Audit each year by Skills Development Board	2010/11					
Environment & Energy	Low Risk	2014/15					
Library	Low Risk	2008/09					
Development Plans & Heritage	Low Risk	2012/13					
Catering & Cleaning	Low Risk	2010/11					

Community Planning & Work	Low Risk	2009/10					
Treasury	Covered in Accountancy	2012/13					
Management Accountancy	Covered in Accountancy	2012/13					
Architectural & Surveying	Covered under Capital Projects	2013/14					
Capital Programme	Contract Management and Capital Expenditure now corporate in addition to specific projects	2013/14					
Criminal Justice	Regulated						
Register of Interests	Low Risk	2014/15					
Performance & Imprvement	New						
Committee Services	Retention destruction data security etc to be completed as a single corporate audit	2007/08					
Grants Service	Grant Schemes - to be covered in Corporate Audit	2012/13					
Occupational Therapy Store	Low Risk	2011/12					

